

appointed to complete an unexpired term, the number of credits required to be certified as eligible for reappointment shall be prorated according to the amount of time remaining in the present term of ~~said~~ the assessor.

Within each six-year period following January 1, 1980 or the appointment of a deputy assessor appointed after January 1, 1979, ~~said~~ the deputy assessor shall comply with ~~the provisions of~~ this section except that upon the successful completion of ~~one hundred fifty~~ ninety hours of classroom instruction ~~said~~ of which at least sixty of the ninety hours are from courses requiring an examination upon conclusion of the course the deputy assessor shall be certified by the commission as being eligible to remain in ~~his or her present~~ the position. ~~In the event~~ If a deputy assessor fails to comply with ~~the provisions of~~ this section, ~~said~~ the deputy assessor shall be removed from ~~his or her present~~ the position. If a deputy is appointed to the office of assessor, the hours of credit obtained as deputy pursuant to this section shall be credited to that individual as assessor and for the individual to be reappointed at the expiration of the term as assessor, that individual must obtain the credits which are necessary to total the number of hours for reappointment.

Approved June 13, 1981

CHAPTER 144
SPECIAL CHARTER CITY TAXES
H. F. 878

AN ACT to reform the schedule of assessment, levy, and collection of taxes by a special charter city to the schedule of assessment, levy, and collection of taxes of all other political subdivisions of the state.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 441.21, subsection 11, unnumbered paragraph 2, Code 1981, is amended to read as follows:

It is the intent of the general assembly that any special charter city which does not conform with regard to the assessment and tax collection schedule to the assessment and tax collection schedule followed by all other political subdivisions of the state shall take such action as is necessary to reform its assessment and tax collection schedule to the assessment and tax collection schedule followed by the other political subdivisions of the state ~~by not later than for assessments beginning January 1, 1980.~~ The reform shall be implemented by submission of a compliance plan to the state comptroller for approval by September 30, 1981. The plan shall provide detailed schedules and procedures for the levy of taxes based on the 1981 assessment, payable in two installments in the fiscal year commencing July 1, 1982 and ending June 30, 1983, in accordance with sections 445.36 and 445.37.

In the alternative, the special charter city may provide for the levy of taxes based upon the 1981 assessment, payable in two installments in an extended fiscal year commencing April 1, 1982 and ending June 30, 1983, in accordance with sections 445.36 and 445.37. Upon approval by the state comptroller and implementation, the provisions of law granting special provisions for assessment, levy, and collection of taxes by a special charter city shall not apply and the provisions for assessment, levy, and collection of taxes for all other political subdivisions of the state shall be applicable to special charter cities.

Approved June 20, 1981

CHAPTER 145
BOARD OF REVIEW
H. F. 572

AN ACT relating to the duties of the board of review.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 441.33, Code 1981, is amended to read as follows:

441.33 SESSIONS OF BOARD OF REVIEW. The board of review shall be in session from May 1 to May 31 each year and for ~~such an~~ additional period as ~~may be~~ required under section 441.37 and shall hold as many meetings as are necessary to discharge its duties. On ~~June-1~~ May 31 in those years in which a session has not been extended as required under section 441.37, ~~said the~~ board shall return all books, records and papers to the assessor except undisposed of protests and records pertaining ~~thereto~~ to those protests. If it has not completed its work prior to ~~June-1~~ May 31, in those years in which the session has not been extended under section 441.37 the director of revenue may authorize the board of review to continue in session for ~~such a~~ period ~~as--is~~ necessary to complete its work, but ~~in no event shall~~ the director of revenue shall not approve a continuance extending beyond July 15. On ~~June-1~~ May 31 or on the final day of any extended session required under section 441.37 or authorized by the director of revenue ~~as herein provided~~ the board of review shall be adjourned until May 1 of the following year. It shall adopt its own rules of procedure, elect its own ~~chairman~~ chairperson from its membership, and keep minutes of its meetings. The board shall appoint a clerk who may be a member of ~~such the~~ board or any other qualified person, except the assessor or any member of the assessor's staff. It may be reconvened by the director of revenue. All undisposed protests in its hands on July 15 shall be automatically overruled and returned to the assessor together with its other records.

Within fifteen days following the adjournment of any regular or special session, the board of review shall submit to the director of revenue, on